

**CERTIFICATE OF SERVICE**

I, Lisa L. Coggins, Esquire, hereby certify that on the 26th day of February, 2014, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 31579* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins  
Lisa L. Coggins (No. 4234)

SERVICE LIST

**By First Class Mail and E-mail:**

Warren H. Smith  
Warren H. Smith and Associates, P.C.  
Republic Center  
2235 Ridge Road  
Suite 105  
Rockwell, TX 75087  
[fecaudit@whsmithlaw.com](mailto:fecaudit@whsmithlaw.com)

**By Hand Delivery:**

Richard L. Schepacarter, Esq.  
Office of the U.S. Trustee  
844 King Street, Room 2207  
Wilmington, DE 19801

The Bayard Firm  
222 Delaware Avenue, Ste. 900  
P.O. Box 25130  
Wilmington, DE 19899

**By E-mail:**

[Richard.Finke@grace.com](mailto:Richard.Finke@grace.com)

Laura Davis Jones, Esquire  
James O'Neill, Esquire  
Pachulski Stang Ziehl & Jones LLP  
919 Market Street, 17<sup>th</sup> Floor  
Wilmington, DE 19801  
[ljones@pszyj.com](mailto:ljones@pszyj.com)  
[jo'neill@pszyj.com](mailto:jo'neill@pszyj.com)

Marla Rosoff Eskin, Esquire  
Mark T. Hurford, Esquire  
Kathleen Campbell Davis, Esquire  
Campbell & Levine, LLC  
222 Delaware Ave., Ste. 1620  
Wilmington, DE 19801  
[meskin@del.camlev.com](mailto:meskin@del.camlev.com)

Michael R. Lastowski, Esquire  
Duane Morris, LLP  
222 Delaware Avenue, Suite 1600  
Wilmington, DE 19801  
[mlastowski@duanemorris.com](mailto:mlastowski@duanemorris.com)

Teresa K. D. Currier, Esquire  
Saul Ewing LLP  
222 Delaware Avenue, Suite 1200  
Wilmington, DE 19801  
[tcurrier@saul.com](mailto:tcurrier@saul.com)

Roger J. Higgins, P.C.  
The Law Offices of Roger Higgins, LLC  
111 East Wacker Drive, Ste. 2800  
Chicago, IL 60601  
[rhiggins@rogerhigginslaw.com](mailto:rhiggins@rogerhigginslaw.com)

Elihu Inselbuch, Esquire  
Rita Tobin, Esquire  
Caplin & Drysdale, Chartered  
600 Lexington Ave, 21<sup>st</sup> Floor  
New York, NY 10152-3500  
[pvnl@capdale.com](mailto:pvnl@capdale.com)

Lewis Kruger, Esquire  
Stroock & Stroock & Lavan  
180 Maiden Lane  
New York, NY 10038-4982  
[lkruger@stroock.com](mailto:lkruger@stroock.com)

Jay M. Sakalo, Esquire  
Bilzin Sumberg Baena Price & Axelrod, LLP  
1450 Brickell Avenue, 23<sup>rd</sup> Floor  
Miami, FL 33131-3456  
[jsakalo@bilzin.com](mailto:jsakalo@bilzin.com)

Philip Bentley, Esquire  
Kramer, Levin, Naftalis & Frankel LLP  
1177 Avenue of the Americas  
New York, NY 10036  
[pbentley@kramerlevin.com](mailto:pbentley@kramerlevin.com)

John C. Phillips, Jr., Esquire  
Phillips Goldman & Spence, P.A.  
1200 North Broom Street  
Wilmington, DE 19806  
[jcp@pgslaw.com](mailto:jcp@pgslaw.com)